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THE ANDHRA PRADESH GAZETTE

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No.527 AMARAVATI, WEDNESDAY, AUGUST 23, 2017 **G.486**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

CERTAIN AMENDMENTS TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - NOTIFICATION ISSUED IN G.O.Ms.No. 256, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT, DATED : 29-06-2017.

[G.O.Ms.No.383, Revenue (Commercial Taxes-II), 22nd August, 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, hereby makes the following amendments to the notification issued vide G.O.Ms.No.256, Revenue (Commercial Taxes-II), Department, 29th June, 2017.

In the said notification,-

(i) in the Table,-

against serial number 1,in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “ who has not paid state tax at the rate of 6%,” shall be inserted ;

(ii) in the Explanation,-

after clause (d), the following clause shall be added, namely :-

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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